



State of Idaho

Legislative Services Office

Individual Entity Audit Report

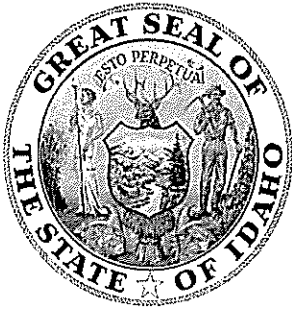
A communication to the Joint Finance-Appropriations Committee

EASTERN IDAHO PUBLIC HEALTH DISTRICT (VII)

FY 2010

Report OP95710
Date Issued: October 3, 2011

Serving Idaho's Citizen Legislature



Don H. Berg, Manager

Idaho Legislative Services Office
Legislative Audits Division

EASTERN IDAHO PUBLIC HEALTH DISTRICT (VII)

SUMMARY

PURPOSE OF AUDIT REPORT

We have audited the financial statements of the Eastern Idaho Public Health District (VII) for the fiscal year ended June 30, 2010, in accordance with auditing standards generally accepted in the United States of America. The purpose of our audit is to determine whether the District's financial statements are materially accurate and reliable, and that it complied with laws and regulations affecting fiscal operations.

CONCLUSION

We conclude that the District's financial statements are materially accurate and reliable, and fiscal operations materially comply with related laws and regulations. As a result, we issued an unqualified opinion on the District's financial statements.

FINDINGS AND RECOMMENDATIONS

There are no findings and recommendations in this report.

AGENCY RESPONSE

The District has reviewed this report and is in general agreement with its contents.

PRIOR FINDINGS AND RECOMMENDATIONS

The prior report for fiscal years 2008 and 2009 had one finding and recommendation.

Prior Finding 2009S-1 – Internal control weaknesses exist in the process for preparing the financial statements, note disclosures, and the *Schedule of Expenditures of Federal Awards (SEFA)*.

The complete prior finding and recommendation is detailed on page 24.

OTHER INFORMATION

We discussed other issues which, if addressed, would improve internal control, compliance, and efficiency.

This report is intended solely for the information and use of the State of Idaho, Eastern Idaho Public Health District (VII), and the District's Board of Health, and is not intended to be used by anyone other than these specified parties.

We appreciate the cooperation and assistance given to us by the director, Richard Horne, and his staff.

ASSIGNED STAFF

Chris Farnsworth, CPA, Managing Auditor

Patrick Aggers, CPA, CFE, In-Charge Auditor

Jolene Crumley, Staff Auditor

Sally Fong-Rocha, Staff Auditor

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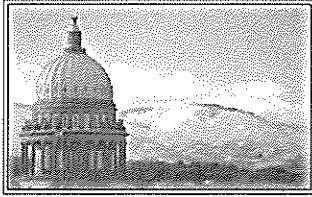
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Legislative Services Office Idaho State Legislature

Serving Idaho's Citizen Legislature

Jeff Youtz
Director

October 3, 2011

Unqualified Opinion on
Basic Financial Statements

Independent Auditor's Report

Richard Horne, Director
Eastern Idaho Public Health District (VII)
1250 Hollipark Drive
Idaho Falls, ID 83401

Robert Cope, Chair
District VII Board of Health
1610 Main Street
Salmon, ID 83467

Dear Mr. Horne and Mr. Cope:

We have audited the accompanying financial statements of the governmental activities, each major fund, and the remaining fund information of the Eastern Idaho Public Health District (VII), as of and for the year ended June 30, 2010, which collectively comprise the District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 2, the District prepares its financial statements on the cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the cash basis financial statements referred to above present fairly, in all material respects, the respective cash basis financial position of the governmental activities, major fund, and the remaining fund information of the District as of June 30, 2010, and the respective changes in cash basis financial position for the year then ended in conformity with the basis of accounting described in Note 2.

As discussed in Notes 2 and 7, the District changed its financial statement presentation from the accrual basis of accounting to the cash basis of accounting in fiscal year 2010.

Mike Nugent, Manager
Research & Legislation

Cathy Holland-Smith, Manager
Budget & Policy Analysis

Don H. Berg, Manager
Legislative Audits

Glenn Harris, Manager
Information Technology

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In accordance with *Government Auditing Standards*, we have also issued our report dated October 3, 2011, our consideration of the District's internal control over financial reporting, and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters.

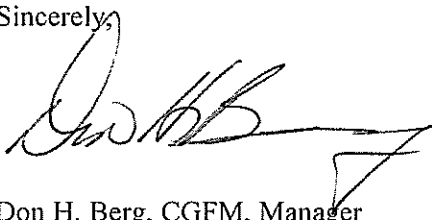
The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered when assessing the results of our audit.

The District has not presented the Management Discussion and Analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of, the basic financial statements.

The budgetary comparison information on page 13 is not a required part of the basic financial statements, but is supplementary information required to accompany those financial statements. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for the purpose of additional analysis as required by OMB *Circular A-133*, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Sincerely,

A handwritten signature in black ink, appearing to read 'Don H. Berg', with a stylized flourish extending from the end of the signature.

Don H. Berg, CGFM, Manager
Legislative Audits Division

STATE OF IDAHO
EASTERN IDAHO PUBLIC HEALTH DISTRICT (VII)
STATEMENT OF NET ASSETS - CASH BASIS
AS OF JUNE 30, 2010

	June 30, 2010 Governmental Activities
ASSETS	
Cash and Cash Equivalents	<u>\$2,810,549</u>
NET ASSETS	
Unrestricted	<u>\$2,810,549</u>
Total Net Assets	<u><u>\$2,810,549</u></u>

The accompanying notes are an integral part of these financial statements.

STATE OF IDAHO
EASTERN IDAHO PUBLIC HEALTH DISTRICT (VII)
STATEMENT OF ACTIVITIES - CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2010

	PROGRAM RECEIPTS			Net (Disbursements)
	Disbursements	Charges for Services	Operating Grants and Contributions	Receipts and Changes in Cash Balance
<u>PROGRAMS</u>				
Governmental Activities:				
Board of Health	\$17,040	\$5,925	\$0	(\$11,115)
Family and Community Health	2,174,245	847,635	624,560	(702,050)
Environmental Health	859,673	325,471	191,960	(342,242)
Health Promotion Prevention Surveillance	1,546,935	3,665	1,556,231	12,961
Nutrition	1,126,567	2,992	1,268,076	144,501
General Support	1,143,948	2,736	300	(1,140,912)
Total Governmental Activities	<u>\$6,868,408</u>	<u>\$1,188,424</u>	<u>\$3,641,127</u>	<u>(\$2,038,857)</u>
General Receipts:				
State General Receipts				\$1,111,600
Interest Receipts				36,382
County Receipts				929,051
Proceeds on sale of fixed assets				9,625
Total General Receipts				<u>\$2,086,658</u>
Increase in Net Assets				47,801
Beginning Net Assets (As Restated)				<u>2,762,748</u>
Ending Net Assets				<u>\$2,810,549</u>

The accompanying notes are an integral part of these financial statements.

STATE OF IDAHO
 EASTERN IDAHO PUBLIC HEALTH DISTRICT (VII)
 STATEMENT OF CASH BASIS ASSETS AND FUND BALANCES
 GOVERNMENTAL FUNDS
AS OF JUNE 30, 2010

	Special Revenue Fund
<u>ASSETS</u>	
Cash and Cash Equivalents	<u>\$2,810,549</u>
<u>FUND BALANCE</u>	
Unreserved Special Revenue Fund	<u>\$2,810,549</u>
Total Cash Basis Fund Balance	<u><u>\$2,810,549</u></u>

The accompanying notes are an integral part of these financial statements.

STATE OF IDAHO
EASTERN IDAHO PUBLIC HEALTH DISTRICT (VII)
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES
IN CASH BASIS FUND BALANCE - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2010

	Special Revenue Fund 0290	Millennium Fund 0499	Total Governmental Funds
RECEIPTS			
Health and Professional Services	\$1,216,819	\$39,000	\$1,255,819
Interest / Income on Investment	36,382	0	36,382
Federal Grants	3,517,299	0	3,517,299
State Grants	47,313	0	47,313
City/County Grants	929,051	0	929,051
Miscellaneous Revenue	9,120	0	9,120
State General Fund Support	1,111,600	0	1,111,600
Proceeds on Sale of Fixed Assets	9,625	0	9,625
Total Receipts	<u>\$6,877,209</u>	<u>\$39,000</u>	<u>\$6,916,209</u>
DISBURSEMENTS			
Board of Health	\$17,040	\$0	\$17,040
Physical Health	2,174,245	0	2,174,245
Environmental Health	859,673	0	859,673
Health Promotion Prevention Surveillance	1,507,935	39,000	1,546,935
Nutrition	1,126,567	0	1,126,567
General Support	1,143,948	0	1,143,948
Total Disbursements	<u>\$6,829,408</u>	<u>\$39,000</u>	<u>\$6,868,408</u>
Excess of Receipts			
Over Disbursements - Net Change in Cash Balance	\$47,801	0	\$47,801
Beginning Cash Basis Fund Balance, as restated	<u>2,762,748</u>	<u>0</u>	<u>2,762,748</u>
Ending Cash Basis Fund Balance	<u><u>\$2,810,549</u></u>	<u><u>\$0</u></u>	<u><u>\$2,810,549</u></u>

The accompanying notes are an integral part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1. REPORTING ENTITY

In determining how to define Public Health – Eastern Idaho Public Health District VII (District) for financial reporting purposes, management has considered all potential component units in accordance with GASB Statement 14. The legislature created seven health districts throughout the State in 1970. In 1976, the legislature expressed specific intent that the districts were not to be considered State agencies, but were to be recognized as authorized governmental entities. Although the districts are not State agencies, all districts have opted to process their financial transactions through the State accounting system. The district is governed by a nine member Board of Health with representation from each county in the district. The acting county commissioners for each county located in the district appoint members as follows: one member each from Lemhi, Clark, Fremont, Madison, Custer, Bonneville, Jefferson, and Teton Counties, plus one physician representative.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Beginning in fiscal year 2010, the District elected to change its financial statement presentation from the accrual basis of accounting to cash basis, or an *Other Comprehensive Basis of Accounting (OCBOA)*. The cash basis of accounting, while an acceptable basis of accounting under *Statements on Accounting Standards (SAS)* 62, differs from Generally Accepted Accounting Principles (GAAP) widely recognized in the United States. Governmental Accounting Standards Board (GASB) pronouncements have been applied to the extent applicable to the cash basis of accounting. See Note 7 for the effect of the change in accounting principle.

A. Government-Wide Financial Statements

The government-wide financial statements (*Statement of Net Assets – Cash Basis* and the *Statement of Activities – Cash Basis*) report information on all activities of the District. These activities are financed through State General Fund appropriations, county contributions, federal grants, and program receipts.

The *Statement of Net Asset – Cash Basis* presents the District's cash and cash equivalent balances of the governmental activities at year end. The *Statement of Activities – Cash Basis* reports on a cash basis the degree to which the direct disbursements of a given function are offset by program receipts. Direct disbursements are those that are clearly identifiable within a specific function. Program receipts include fees and charges paid by recipients for goods or services offered by the program. Appropriations, contributions, interest income, and other items not meeting the definition of program receipts are reported as general receipts. Immaterial differences in the statements are due to rounding.

In the government-wide *Statement of Activities – Cash Basis*, receipts and disbursements are segregated by activity and then by function. Additionally, receipts are classified as program or general receipts. Program receipts are recognized when cash is received and include receipts for services provided, grants, and contributions. General receipts include State General Fund appropriation receipts, county contributions, and interest received.

B. Fund Financial Statements

The District accounts for certain functions or activities in separate funds in order to assist with financial reporting, and to comply with legislative requirements. Fund financial statements are

prepared on a cash basis with a focus on major funds. Each major fund is presented in its own column. Non-major funds are presented in a separate, aggregated column.

Functions of the District are financed through governmental funds. The District has one major governmental fund. The Special Revenue Fund for all financial resources of the District, except those required to be accounted for in the Millennium Fund.

In the governmental fund financial statements, receipts are reported by source and disbursements are reported by function.

C. Basis of Accounting

The cash basis of accounting is applied in preparing the District's financial statements. Receipts are recorded in the general ledger, and reported in the financial statements when cash is received rather than when revenue is earned. Disbursements are recorded in the general ledger, and reported in the financial statements when cash is paid rather than when a liability is incurred.

Some assets and related revenues, along with some liabilities and related expenses, are not recorded in these financial statements. The cash basis of accounting precludes the inclusion of certain accounts and related revenue and expense items in the financial statements. Items not included are accounts receivable, accounts payable, revenue earned not collected, expenses accrued for goods and services not paid, and accrued liabilities and related expenses. This information is not recorded in the presentation of these financial statements.

D. Assets, Liabilities, And Net Assets

Cash and Cash Equivalents

The State Treasurer is the custodian of the District's cash and investments. The District's primary governmental fund cash and investments are considered to be cash on hand and are on deposit with the State Treasurer's Office.

Cash equivalents are reported at book value. Additional disclosure is identified in Note 3.

Capital Assets

Acquisitions of property, plant, and equipment are recorded as disbursements when paid. These items are not reflected as assets in the accompanying financial statements.

Compensated Absences

The District, as a separate political subdivision, has elected to follow State rules on compensated absences. Upon termination accrued leave balances such as vacation and overtime are paid as cash payments to employees. Consistent with cash basis accounting, compensated absences earned are not reflected as a liability in the accompanying financial statements.

Pension Plan

The District participates in a pension plan, further described in Note 4. The District recognizes the employer contribution to the plan when paid. Note 4 further details employer/employee contributions and benefits of the plan.

Fund Balance Restrictions

The District restricts any portion of fund balances that are not available for appropriation or that are legally segregated for specific future use. Unrestricted fund balance indicates that portion of fund balance that is available for appropriation in future periods.

NOTE 3. CASH AND CASH EQUIVALENTS

The District participates in the State Treasurer's internal and external investment pools. The IDLE fund is an internal investment pool managed by the State Treasurer's Office on behalf of participants. Money not needed to meet immediate operating obligations is invested in accordance with Idaho Code, Sections 67-1210 and 67-1210A. Participation in the IDLE fund is mandatory.

The District also participates in the Local Government Investment Pool (LGIP) and the Diversified Bond Fund (DBF). Both are external investment pools sponsored by the State Treasurer's Office. In order to earn a higher yield, Idaho governmental entities may voluntarily deposit moneys not needed to meet immediate operating obligations in these pools.

The LGIP is a short-term investment pool. Participants have overnight availability to their funds, up to \$10 million. Withdrawals of more than \$10 million require three business days notification. The LGIP distributes earnings monthly to the participants based on their average daily balance as a percentage of the total pool. Idaho Code restricts the State Treasurer to certain types of investments.

The DBF was created by the State Treasurer's Office for agencies to invest longer term and earn potentially greater returns. Withdrawals of \$10 million or less generally require five business days' notification prior to the last day of the month. Withdrawals of more than \$10 million require 25 business days notification prior to the last day of the month. The DBF distributes earnings monthly to the participants based on their average daily balance as a percentage of the total pool.

The pools disclose certain risks that may be associated with their deposits and investments. Disclosures are made under each individual pool for the following required risk disclosures:

1. *Interest rate risk* occurs when investments are fixed for longer periods. The weighted average maturity is 69 days, and 3.5 years for the LGIP and DBF, respectively.
2. *Concentration of credit risk* results when investments are concentrated in one issuer and represents heightened risk of potential loss.
3. *Credit risk associated with investments* is the risk that an issuer of debt securities or counterparty to an investment transaction will not fulfill its obligation.
4. *Custodial credit risk* is the risk that in the event of financial institution failure, the District's deposits may not be returned. Some of the District's funds may be exposed to custodial credit risk, as some funds invested in the IDLE Pool may not be covered by FDIC insurance.

The District has no formal investment policies to mitigate credit risk, interest rate risk, or custodial credit risk.

During 2010, the State Treasurer elected to drop the ratings service for the external investment pools and the funds are unrated.

The following schedule represents the District's investments at book value in the external investment pool at June 30, 2010:

<u>Investments at Book Value</u>	<u>June 30, 2010</u>
Local Government Investment Pool	\$1,865,240
Diversified Bond Fund	<u>944,340</u>
Total	<u>\$2,809,580</u>

Additional information, including the investment pools' financial statements, is provided in the statewide *Comprehensive Annual Financial Report (CAFR)* and is available from the Office of the State Controller or its website.

NOTE 4. PENSION PLAN

The Public Employee Retirement System of Idaho (PERSI) was created by the Idaho State Legislature and administers the PERSI Base Plan, and the defined contribution retirement plans.

The PERSI Base Plan is a cost-sharing, multiple-employer defined benefit retirement plan requiring that both the member and the employer contribute. Participation is mandatory for State employees who normally work 20 or more hours a week for five or more consecutive months. The Plan provides benefits based on members' years of service, age, and compensation. In addition, benefits are provided for disability, death, and survivors of eligible members or beneficiaries. The authority to establish and amend benefit provisions is established in Idaho Code. The legislation provides for other political subdivisions to participate by contractual agreement with PERSI.

After five years of credited service, members become fully vested in retirement benefits earned to date. Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. For each month of credited service, the annual service retirement allowance is 2.0% (2.3% police/firefighter) of the average monthly salary for the highest consecutive 42 months.

PERSI issues publicly available stand-alone financial reports that include audited financial statements and required supplementary information. These reports may be obtained from PERSI's website.

The actuarially determined contribution requirements of the District and its employees are established and may be amended by the PERSI Board of Trustees. For the year ended June 30, 2010, the required contribution rate as a percentage of covered payrolls for members was 6.23% for general members and 7.65% for police/firefighters. The employer rate as a percentage of covered payroll was 10.39% for general members and 10.73% for police/firefighter members. For the years ended June 30, 2008, 2009, and 2010, the District's contributions required and paid were \$350,477, \$358,015, and \$348,343, respectively.

The PERSI Choice Plan is a defined contribution retirement plan. The defined contribution plan includes the 401(k) and the 414(k). Statutes governing the PERSI Choice Plan are found in Idaho Code Title 59, Chapter 13. The 414(k) plan was established for gain-sharing allocations from the PERSI Base Plan. The gain-sharing amount (if any) is based on funding levels in the PERSI Base Plan.

The 401(k) plan is open to all active PERSI Base Plan members. Eligibility for the 414(k) gain sharing requires 12 months of active PERSI membership as defined in Idaho statutes and PERSI rules. The assets of the 401(k) and the 414(k) are commingled for investment and record keeping purposes. The other significant accounting policies are the same as the PERSI Base Plan.

Participants in the 401(k) plan can make tax deferred contributions up to 100% of their gross salary less deductions and subject to the IRS annual contribution limit. Participants direct their own investment mix without restriction and may elect to change their deferral every pay period. For the audit period no voluntary employer matching contributions have been made.

NOTE 5. POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS

The State funds, or partially funds, post-employment benefits relating to health, disability, and life insurance. Idaho Code, Sections 67-5760 to 67-5767 and 72-1335, establishes the benefits and contribution obligations. The District participates in the State of Idaho's post-employment benefit programs. The State administers the retiree health care plan, which allows retirees to purchase health care insurance coverage for themselves and eligible dependants. Effective July 1, 2009, legislative changes to the retiree health care plan regarding eligibility stipulates that an officer or employee must be an active employee on or before June 30, 2009, and retire directly from the State service. The maximum benefit is \$1,860 per retiree per year. Beginning January 1, 2010, coverage was not available to Medicare-eligible retirees or their Medicare-eligible dependents. These changes have significantly reduced the liability.

The State provides long-term disability income benefits for active employees who become disabled, generally up to a maximum age of 70. The District pays 100% of the premiums, and the contribution rate for the period was 0.324% of payroll in fiscal year 2010.

The State provides basic life and dependent life coverage for disabled employees, generally up to a maximum age of 70. The District pays 100% of the cost of the premiums.

For up to 30 months following the date of disability, an employee is entitled to continue health care coverage under the State plan. The District pays 100% of its share of medical and dental premiums while the employee remains disabled. The employee is required to pay the normal active employee contribution for the plan and rate category in which the employee is enrolled. The District's contribution for the period was \$7.61 per active employee per month in fiscal year 2010.

The State is reporting the liability for the retiree health care and long-term disability benefits. The District made no contributions towards the liability during fiscal year 2010. Specific details of the other post-employment benefits are available in the statewide *CAFR*.

NOTE 6. OPERATING LEASES

Operating leases are leases for which the District will not gain title to the asset. They contain various renewal options, as well as some purchase options. Operating lease payments are recorded when paid or incurred. The District's total operating lease disbursements for fiscal year 2010 were \$2,862.

The District has future minimum lease commitments for non-cancelable operating leases, which under the cash basis of accounting are recognized when paid.

NOTE 7. CHANGE IN ACCOUNTING PRINCIPLE

Change of Accounting Principle: The closed beginning trial balance was restated at July 1, 2009 to reflect a change in accounting principle. The District elected to present the financial statements on a cash basis beginning with the fiscal year ended June 30, 2010. Formerly, the District presented full and modified accrual statements in accordance with GAAP. The District management has elected the cash basis of accounting requiring restatement of certain beginning balances of accounts listed in the financial statements.

Government-wide statements

Total assets were restated by \$8,497,499, and total liabilities were restated by \$2,448,240. The net effect of these restatements on the closed beginning balance of net assets for 2009 was to decrease net assets by \$6,049,259 from \$8,812,007 to \$2,762,748.

Fund Financial Statements

Total assets were restated by \$1,133,932, and total liabilities were restated by \$497,931. The net effect of these restatements on the closed beginning fund balance for 2009 was to decrease fund balance by \$636,001 from \$3,398,749 to \$2,762,748.

NOTE 8. RISK MANAGEMENT

The District is exposed to various risks of property and casualty losses, and injuries to employees. Accordingly, the District belongs to the State of Idaho Risk Management and Group Insurance internal service funds, available to all State entities. Risk Management provides property and general liability risk coverage for its members. General liability claims are self-insured up to the Idaho Tort Claims Act Maximum of \$500,000 for each occurrence, property damage claims up to \$250,000 per occurrence annually, and physical damage to covered vehicles at actual cash value. The District also participates in the Idaho State Insurance Fund which purchases commercial insurance for claims not self-insured by the above coverage and for other identified risks of loss, including workers' compensation insurance. Details of the Risk Management and Group Insurance coverage can be found in the statewide *CAFR*.

REQUIRED SUPPLEMENTARY INFORMATION

STATE OF IDAHO
PUBLIC HEALTH - EASTERN IDAHO PUBLIC HEALTH DISTRICT (VII)
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS - BUDGET TO ACTUAL
GOVERNMENTAL FUND
FOR THE YEAR ENDED JUNE 30, 2010

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
State	\$1,202,500	\$1,202,500	\$1,111,600	(\$90,900)
County	961,867	961,867	929,050	(32,817)
Contracts	3,222,036	4,282,250	3,603,612	(678,638)
Fees	1,693,300	1,158,300	1,235,565	77,265
Interest	59,091	59,091	36,382	(22,709)
Total Receipts	<u>\$7,138,794</u>	<u>\$7,664,008</u>	<u>\$6,916,209</u>	<u>(\$747,799)</u>

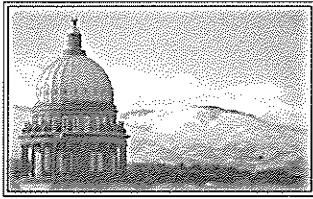
	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
DISBURSEMENTS				
Personnel Costs	\$4,797,883	\$5,270,708	\$4,918,800	\$351,908
Operating	2,390,911	2,171,547	1,837,678	333,869
Capital Outlay	0	220,000	111,930	108,070
Total Expenditures	<u>\$7,188,794</u>	<u>\$7,662,255</u>	<u>\$6,868,408</u>	<u>\$793,847</u>

The accompanying notes are an integral part of these financial schedules.

NOTE TO REQUIRED SUPPLEMENTARY INFORMATION

NOTE 1. BUDGET COMMITTEE

The chairmen of the boards of county commissioners located within the Eastern Idaho Public Health District serve as the Budget Committee for the District. The District's Board submits the budget to the Budget Committee. The budget is prepared on a cash basis. The District's budget is approved by a majority of the Budget Committee. Any adjustments to the budget are approved by the Board of Health.



Legislative Services Office Idaho State Legislature

Serving Idaho's Citizen Legislature

Jeff Youtz
Director

October 3, 2011

Independent Auditor's Report on Internal Control over
Reporting and on Compliance and Other Matters Based
on an Audit of Financial Statements Performed in
Accordance with *Government Auditing Standards*

Richard Horne, Director
Eastern Idaho Public Health District (VII)
1250 Hollipark Drive
Idaho Falls, ID 83401

Robert Cope, Chair
District VII Board of Health
1610 Main Street
Salmon, ID 83467

Dear Mr. Horne and Mr. Cope:

We have audited the financial statements of the governmental activities, major fund, and the remaining fund information of the Eastern Idaho Public Health District (VII) as of and for the year ended June 30, 2010, which collectively comprise the District's basic financial statements and have issued our report thereon dated October 3, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or a combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America, such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Mike Nugent, Manager
Research & Legislation

Cathy Holland-Smith, Manager 15
Budget & Policy Analysis

Don H. Berg, Manager
Legislative Audits

Glenn Harris, Manager
Information Technology

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the entity's internal control that might be significant deficiencies that are also considered to be material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

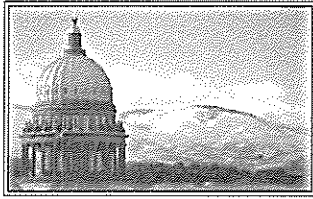
We noted certain other matters that we have reported to the District's management in a separate letter.

This report is intended solely for the information and use of the State of Idaho, the Eastern Idaho Public Health District (VII), and the District VII Board of Health and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

A handwritten signature in black ink, appearing to read 'Don H. Berg', with a stylized flourish at the end.

Don H. Berg, CGFM, Manager
Legislative Audits Division



Legislative Services Office Idaho State Legislature

Serving Idaho's Citizen Legislature

Jeff Youtz
Director

October 3, 2011

Independent Auditor's Report on Compliance with
Requirements Applicable to Each Major Program
and on Internal Control over Compliance in
Accordance with OMB Circular A-133

Richard Horne, Director
Eastern Idaho Public Health District (VII)
1250 Hollipark Drive
Idaho Falls, ID 83401

Robert Cope, Chair
District VII Board of Health
1610 Main Street
Salmon, ID 83467

Dear Mr. Horne and Mr. Cope:

Compliance

We have audited the compliance of the Eastern Idaho Public Health District (VII) with the types of compliance requirements described in the OMB *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2010. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the District's management. Our responsibility is to express an opinion on the District's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB *Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB *Circular A-133* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements, and performing such other procedures that we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the District's compliance with those requirements.

In our opinion, the District complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2010.

Mike Nugent, Manager
Research & Legislation

Cathy Holland-Smith, Manager¹ 7
Budget & Policy Analysis

Don H. Berg, Manager
Legislative Audits

Glenn Harris, Manager
Information Technology

Internal Control Over Compliance

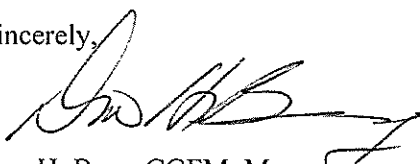
The management of the District is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the District's internal control over compliance with requirements that could have a direct, material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, and to test and report on the internal control over compliance in accordance with OMB *Circular A-133*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the Idaho Legislature, the management of the Eastern Idaho Public Health District (VII), the federal awarding agencies, and pass-through entities and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,



Don H. Berg, CGFM, Manager
Legislative Audits Division

STATE OF IDAHO
EASTERN IDAHO PUBLIC HEALTH DISTRICT (VII)
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2010

Program Title	Federal CFDA	Federal CFDA Program Title	Contract Number	Pass-Through Entity*	Contract Amount	Federal Expenditure
U.S. DEPT. OF AGRICULTURE						
Special Supplemental Nutrition Program for Women Infants, and Children (WIC)	10.557	Special Sup. Nutrit. - Women, Infants & Children	HC626600	1	\$1,350,431	\$327,939
Special Supplemental Nutrition Program for Women Infants, and Children (WIC)	10.557	Special Sup. Nutrit. - Women, Infants & Children	HC659000	1	1,533,486	1,035,284
Total CFDA 10.557						1,363,223
TOTAL U.S. DEPT. OF AGRICULTURE						\$1,363,223
DEPT. OF HOUSING & URBAN DEVELOPMENT						
Housing Opportunities for Persons With AIDS, US Dept of Housing and Urban Dev.	14.241	Housing Opportunities for Persons with AIDS	HOPWA -08-06	2	16,077	\$6,362
Housing Opportunities for Persons With AIDS, US Dept of Housing and Urban Dev.	14.241	Housing Opportunities for Persons with AIDS	HOPWA -09-06	2	22,319	17,819
Total CFDA 14.241						24,181
TOTAL DEPT. OF HOUSING & URBAN DEVELOPMENT						\$24,181
ENVIRONMENTAL PROTECTION AGENCY						
Public Water/ DEQ Agency	66.468	Capit. Grants - Drinking Water St. Revolving Funds	S206	3	274,204	\$115,069
Total CFDA 66.468						115,069
TOTAL ENVIRONMENTAL PROTECTION AGENCY						\$115,069
DEPT. OF HEALTH & HUMAN SERVICES						
Project Life	93.048	Special Prog. - Aging Titles IV & II Discret. Proj.	HC641000	1	73,800	\$71,869
Total CFDA 93.048						\$71,869
Public Health Emergency Preparedness	93.069	Ctrs. for Disease Control/Prevent. Pub. Health Preparedness	HC613100	1	297,982	\$27,191
Public Health Emergency Preparedness	93.069	Ctrs. for Disease Control/Prevent. Pub. Health Preparedness	HC651300	1	285,421	258,803
Bioterrorism Surveillance and Epidemiology	93.069	Ctrs. for Disease Control/Prevent. Pub. Health Preparedness	HC616000	1	129,600	11,035
Bioterrorism Surveillance and Epidemiology	93.069	Ctrs. for Disease Control/Prevent. Pub. Health Preparedness	HC649100	1	128,396	85,352
H1N1 Planning	93.069	Ctrs. for Disease Control/Prevent. Pub. Health Preparedness	HC660900	1	375,676	375,676
H1N1 PH III	93.069	Ctrs. for Disease Control/Prevent. Pub. Health Preparedness	HC660900	1	509,960	116,381
H1N1 EPI	93.069	Ctrs. for Disease Control/Prevent. Pub. Health Preparedness	HC664900	1	17,325	4,164
Total CFDA 93.069						\$878,602
Tuberculosis DOT	93.116	Proj Grants/Coop. Agmt.s for TB Control Programs	HC632100	1	6,663	\$2,830
Tuberculosis DOT	93.116	Proj Grants/Coop. Agmt.s for TB Control Programs	HC675500	1	4,830	2,050
Total CFDA 93.116						\$4,880
Family Planning Title X	93.217	Family Planning_Services	HC646000	1	144,730	\$144,730
Total CFDA 93.217						\$144,730
Abstinence Education Program	93.235	Abstinence Education Program	HC666600	1	15,000	\$12,090
Total CFDA 93.235						\$12,090
Prenatal Hepatitis B	93.268	Immunization Grants	HC638900	1	4,500	\$600
Prenatal Hepatitis B	93.268	Immunization Grants	HC676100	1	3,998	1,000
Total CFDA 93.268						\$1,600
Asthma	93.283	Ctrs. for Disease Control/Prevent. Invest./Tech. Asst.	HC584100	1	28,000	\$2,910
Asthma	93.283	Ctrs. for Disease Control/Prevent. Invest./Tech. Asst.	HC650400	1	38,000	0
NEDSS	93.283	Ctrs. for Disease Control/Prevent. Invest./Tech. Asst.	HC638200	1	13,452	5,782
NEDSS	93.283	Ctrs. for Disease Control/Prevent. Invest./Tech. Asst.	HC673900	1	13,756	6,806
Tobacco	93.283	Ctrs. for Disease Control/Prevent. Invest./Tech. Asst.	HC635900	1	77,038	31,380
Womens Health Check	93.283	Ctrs. for Disease Control/Prevent. Invest./Tech. Asst.	HC645000	1	45,631	45,169
Comprehensive Cancer control	93.283	Ctrs. for Disease Control/Prevent. Invest./Tech. Asst.	HC604500	1	47,250	23,625
Total CFDA 93.283						\$115,672
Immunization reminder system	93.558	Temporary Assistance for Needy Families	HC647500	1	49,821	\$37,819
Total CFDA 93.558						\$37,819

The accompanying notes are an integral part of this financial schedule.

STATE OF IDAHO
EASTERN IDAHO PUBLIC HEALTH DISTRICT (VII)
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2010

Program Title	Federal CFDA	Federal CFDA Program Title	Contract Number	Pass-Through Entity*	Contract Amount	Federal Expenditure
Daycare ICCP	93.575	Child Care & Development Block Grant	WC056400	1	\$220,632	\$60,267
Daycare ICCP	93.575	Child Care & Development Block Grant	WC056400	4		14,448
Total CFDA 93.575						\$74,715
Infant Toddler	93.778	Medical Assistance Program	7C095500	1	32,375	\$32,375
Total CFDA 93.778						\$32,375
ASPR	93.889	National Bioterrorism Hospital Preparedness Program	HC613700	1	89,614	\$8,128
ASPR	93.889	National Bioterrorism Hospital Preparedness Program	HC650300	1	81,200	67,841
ASPR Allotment	93.889	National Bioterrorism Hospital Preparedness Program	HC613700	1	213,509	27,319
ASPR Allotment	93.889	National Bioterrorism Hospital Preparedness Program	HC650300	1	179,341	179,110
Medical Reserve Corp	93.889	National Bioterrorism Hospital Preparedness Program	HC613700	1	13,200	6,647
Medical Reserve Corp	93.889	National Bioterrorism Hospital Preparedness Program	HC650300	1	13,000	9,179
H1N1 Allotment	93.889	National Bioterrorism Hospital Preparedness Program	HC661500	1	51,753	51,753
Total CFDA 93.889						\$349,977
Ryan White B	93.917	HIV Care Formula Grants	HC646500	1	28,525	\$18,988
Ryan White B	93.917	HIV Care Formula Grants	HC680400	1	25,500	5,966
Total CFDA 93.917						\$24,954
HIV Prevention Project	93.940	HIV Prevention Activities_Health Department Based	HC536700	1	41,500	\$4,990
HIV Prevention Project	93.940	HIV Prevention Activities_Health Department Based	HC678900	1	10,000	5,750
Total CFDA 93.940						\$10,740
HIV Surveillance	93.944	HIV/AIDS Surveillance	HC631300	1	3,500	\$541
HIV Surveillance	93.944	HIV/AIDS Surveillance	HC674600	1	3,560	3,060
Total CFDA 93.944						\$3,601
STD	93.977	Preventive Health Services STD Control Grants	HC634200	1	67,229	\$7,587
STD	93.977	Preventive Health Services STD Control Grants	HC677000	1	70,779	48,965
Total CFDA 93.977						\$56,552
Diabetes	93.988	Coop. Agmts. - St.-Based Diabetes Cont. Prog./Eval Surv.	HC637100	1	18,650	\$14,010
Diabetes	93.988	Coop. Agmts. - St.-Based Diabetes Cont. Prog./Eval Surv.	HC680100	1	18,000	4,931
Total CFDA 93.988						\$18,941
Injury Prevention	93.991	Preventive Health & Health Svcs. Block Grant	HC623100	1	51,000	\$14,773
Injury Prevention	93.991	Preventive Health & Health Svcs. Block Grant	HC658300	1	48,513	31,793
Total CFDA 93.991						\$46,566
CSHIP	93.994	Maternal & Child Health Svcs. Block Grant to States	HC612200	1	120,000	\$30,000
Epidemiology (MCH)	93.994	Maternal & Child Health Svcs. Block Grant to States	HC660100	1	25,938	21,651
Oral Health	93.994	Maternal & Child Health Svcs. Block Grant to States	HC643000	1	31,021	31,021
Family Planning MCH	93.994	Maternal & Child Health Svcs. Block Grant to States	HC665900	1	80,626	80,626
Total CFDA 93.994						\$163,298
TOTAL DEPT. OF HEALTH & HUMAN SERVICES						\$2,048,981
TOTAL CASH EXPENDITURES						\$3,551,454
WIC Food vouchers (Non-cash)	10.557	Special Sup. Nutrition Prog. For Women, Infants, & Children		1		\$4,834,140
Contraceptives (Non-cash)	93.217	Family Planning_Services		1		95,033
TOTAL NON-CASH EXPENDITURES						\$4,929,173
TOTAL EXPENDITURES OF FEDERAL AWARDS						\$8,480,627

Legend:
1= Idaho Department of Health and Welfare
2= Idaho Housing & Finance
3= Idaho Department of Environmental quality
4= Central District Health Department

The accompanying notes are an integral part of this financial schedule.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

NOTE 1. BASIS OF PRESENTATION

The accompanying *Schedule of Expenditures of Federal Awards* includes the federal grant activity of the District and is presented on the cash basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

The CFDA refers to the *Catalog of Federal Domestic Assistance*, which is a government-wide list of individual federal programs. Federal award programs for which we could not determine a number are identified with the first two digits that identify the federal grantor department, followed by ".999."

NOTE 2. WIC FOOD VOUCHERS

The District determines eligibility for participation in the Women, Infants and Children (WIC) program using federal guidelines specific to the program. Within the WIC program, the District distributes food checks to clients and controls unissued food checks. The Idaho Department of Health and Welfare issues and redeems food checks, controls the food checks issued, and reviews program compliance. The value of the food checks redeemed through the Idaho Department of Health and Welfare during fiscal year 2010 was \$4,834,140.

NOTE 3. VALUE OF CONTRACEPTIVES

The District provides contraceptives on a sliding fee scale to eligible clients of the federally-funded Family Planning, Title X program. The Idaho Department of Health and Welfare purchases the contraceptives and supplies them to the District as needed. The value of contraceptives supplied to the District by the Idaho Department of Health and Welfare in fiscal year 2010 was \$95,033.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

SECTION I. SUMMARY OF AUDITOR'S RESULTS

Basic Financial Statements

1. The independent auditor's report on the basic financial statements expressed an unqualified opinion.
2. The audit of the basic financial statements did not disclose a significant deficiency that was considered a material weakness.
3. The audit did not disclose any instances of noncompliance considered material to the basic financial statements.

Federal Awards

4. The audit did not disclose any significant deficiencies in internal control over major programs.
5. The independent auditor's report on compliance for major programs expressed an unqualified opinion for all major programs.
6. The audit did not disclose any findings that must be reported in accordance with criteria in Section 510a of OMB *Circular A-133*.
7. Major programs are listed below:

<u>Program Title</u>	<u>CFDA Number</u>
WIC	10.557
Public Health Emergency Preparedness	93.069
Hospital Preparedness	93.889

8. The dollar threshold used to distinguish between Type A and Type B programs was \$300,000.
9. Eastern Idaho Public Health District (VII) did not qualify as a low-risk auditee as defined by OMB *Circular A-133*.

SECTION II. FINANCIAL STATEMENT FINDINGS AND RECOMMENDATIONS

NONE

SECTION III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

NONE

AGENCY RESPONSE



BONNEVILLE CLARK CUSTER FREMONT
JEFFERSON LEMHI MADISON TETON

Promoting the Health of People & Their Environment

October 6, 2011

Mr. Don Berg, Manager
Legislative Audits
Legislative Services Office
PO Box 83720
Boise, ID 83720-0054

Dear Mr. Don Berg:

I have reviewed the recently completed audit report of Eastern Idaho Public Health District for the Fiscal Year 2010 and agree with the report. I am pleased that the hard work and efforts by the District staff have resulted in an audit free of findings this year.

I would like to thank you and your staff on the recently completed audit. Patrick Aggers, Jolene Crumley, and Sally Fong-Rocha conducted themselves professionally in all aspects of the audit and were pleasant to work with. I appreciate the additional suggestions they made that will improve our daily operations.

Please extend my thanks to them.

Sincerely,

A handwritten signature in black ink, appearing to read 'Richard O. Horne', with a long, sweeping underline.

Richard O. Horne
Director

PRIOR FINDINGS AND RECOMMENDATIONS

The prior report covered the fiscal years ended June 30, 2008 and 2009, and included one finding and recommendation. The following explains the status of this findings and recommendation.

PRIOR FINDING 2009S-1

Internal control weaknesses exist in the process for preparing the financial statements, note disclosures, and the *Schedule of Expenditures of Federal Awards (SEFA)*.

We recommended that the District review internal controls over the SEFA preparation and strengthen the process to ensure the SEFA is accurate and complete.

The District improved internal controls over the SEFA. These controls were evaluated during the fiscal year 2010 audit, and this finding is considered closed..

STATUS: CLOSED

APPENDIX

HISTORY

The following is a chronological history of the basic health care services that the State has provided to the public.

- 1907 – The State Board of Health and counties that had local boards of health were statutorily authorized joint responsibility for public health.
- 1947 – A public health district law was enacted that permitted two or more counties to establish a public health district. Participation in the forming of the health districts was voluntary.
- 1970 – The legislature established a law that created seven mandatory public health districts. In Eastern Idaho Public Health District (VII), the counties designated were Bonneville, Clark, Custer, Fremont, Jefferson, Lemhi, Madison, and Teton. The director of the State Department of Health and Welfare was designated fiscal officer for the various districts.
- 1976 – Legislative intent was expressed that the health districts are not State agencies, and that they be recognized as authorized governmental entities.
- 1986 – Idaho Code was amended to allow district health departments to promulgate rules and regulations without the State Board of Health's approval.
- 1993 – The legislature clarified the need for district health departments to use the Idaho Administrative Procedures Act for fees and rules.
- 2007 – Legislation changing Idaho Code, Section 39-412 to reflect a change in the compensation of Board members, to reference Idaho Code, Section 59-509(I)
- 2007 – Legislation changing Idaho Code, Section 39-411 composition of Districts' Boards of Health to allow those Districts comprising eight counties to consist of not less than eight members and no more than nine members.
- 2008 – Legislation changing Idaho Code, Section 39-414 to change the language "For purposes of this chapter, a Public Health District is not a subdivision of the state and is considered an independent body corporate and politic, in terms of negotiating long term debt financing."

PURPOSE

The purpose of the Eastern Idaho Public Health District (VII) is to prevent disease, disability, and premature death; promote healthy lifestyles; and protect and promote the health and quality of an environment in which people can be healthy.

STATUTORY AUTHORITY

The statutory authority for the District is found in Idaho Code, Title 39, Chapter 4.

ORGANIZATION

The District is supervised by a nine-member board appointed by the county commissioners of the counties served. Board members serve staggered five-year terms, and are reimbursed \$75 per working day plus all necessary travel expenses. The board appoints a director to administer and manage day-to-day activities of the District. Physicians and pharmacists provide medical consulting services to the District.

The District is organized into five major sections:

1. Family and Children's Health Services – Provides services related to family planning, immunizations, sexually transmitted diseases (STD), HIV intervention, child health services, and school health.
2. Environmental Health – Provides services related to drinking water protection, food inspections, septic system inspections, and child care facility inspections.
3. Nutrition – Provides services related to WIC (Women, Infants, and Children's nutrition program).
4. Health Preparedness and Disease Surveillance – Provides health education and promotion to the public related to dental care, tuberculosis (TB), diabetes, asthma, tobacco control, preparedness, and epidemiology.
5. General Support – Provides support to the District's other sections including; providing clerical, IT, facilities management, human resources, budgeting and fiscal support.

The District has a central office in Idaho Falls and nine satellite offices in Challis, Driggs, Dubois, Mackay, Mud Lake, Rexburg, Rigby, Salmon, and St. Anthony. An organizational chart is included at the end of this report.

STAFFING

At the end of fiscal year 2010, the District had 67 full-time employees and 41 part-time employees for a total of 108 employees including nurses, environmental health specialists, health educators, epidemiologists, clinical assistants, nutritionists, dental hygienists, and support staff.

FUNDING

Financing for the District comes from county contributions; State General Fund appropriations; Tobacco Millennium Fund appropriations; State and private contracts; fees and donations; and charges relating to use of services, equipment, and supplies. The amount included in the District's General Fund appropriation request is determined by Idaho Code, Section 39-425. The legislature sets the District's General Fund appropriation, which can be more or less than the amount requested.

The District receives funds from contracts with the Idaho Department of Health and Welfare, cities, other governmental agencies, clients who receive public health services (e.g., client fees, donations, client insurance, Medicaid, and Medicare), and fees for environmental inspections and licenses.

EASTERN IDAHO PUBLIC HEALTH DISTRICT

